

		FOR OHF USE					

LL1

2004
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2004)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION
THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY
PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE
OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE
ANY INFORMATION ON OR BEFORE THE DUE DATE WILL
RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM
HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0026195

Facility Name: Lieberman Geriatric Health Centre

Address: 9700 Gross Point Rd Skokie 60076
Number City Zip Code

County: Cook

Telephone Number: (847) 674-7210 Fax # (847) 674-6366

IDPA ID Number: 362727595001

Date of Initial License for Current Owners: 09/18/81

Type of Ownership:

☒ VOLUNTARY, NON-PROFIT
☒ Charitable Corp.
☐ Trust

IRS Exemption Code 501(C)3

☐ PROPRIETARY ☐ GOVERNMENTAL
☐ Individual ☐ State
☐ Partnership ☐ County
☐ Corporation ☐ Other
☐ "Sub-S" Corp.
☐ Limited Liability Co.
☐ Trust
☐ Other

In the event there are further questions about this report, please contact:
Name: Julie Nelson Telephone Number: (773) 508-4462

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the
State of Illinois, for the period from 07/01/03 to 06/30/04
and certify to the best of my knowledge and belief that the said contents
are true, accurate and complete statements in accordance with
applicable instructions. Declaration of preparer (other than provider)
is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information
in this cost report may be punishable by fine and/or imprisonment.

Officer or
Administrator
of Provider

(Signed) _____ (Date) _____
(Type or Print Name) Barbara Wexler
(Title) Administrator

Paid
Preparer

(Signed) _____ (Date) _____
(Print Name and Title) _____
(Firm Name & Address) _____
(Telephone) () Fax # ()

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number Lieberman Geriatric Health Centre

0026195 Report Period Beginning: 07/01/03 Ending: 06/30/04

III. STATISTICAL DATA					
A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____					
	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>240</u>	Skilled (SNF)	<u>240</u>	<u>87,840</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>240</u>	TOTALS	<u>240</u>	<u>87,840</u>	7

B. Census-For the entire report period.						
	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	<u>49,372</u>	<u>28,564</u>	<u>5,152</u>	<u>83,088</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>49,372</u>	<u>28,564</u>	<u>5,152</u>	<u>83,088</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 94.59%

D. How many bed-hold days during this year were paid by Public Aid?
_____ (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
Home-Delivered Meals

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES ☒ NO ☐

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES ☐ NO ☒

I. On what date did you start providing long term care at this location?
Date started 09/20/81

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date _____ NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified 240 and days of care provided 5,152

Medicare Intermediary Administar Federal

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

Is your fiscal year identical to your tax year? YES ☒ NO ☐

Tax Year: 06/30/04 Fiscal Year: 06/30/04

* All facilities other than governmental must report on the accrual basis.

STATE OF ILLINOIS

Page 3

Facility Name & ID Number Lieberman Geriatric Health Centre # 0026195 Report Period Beginning: 07/01/03 Ending: 06/30/04

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	832,303	114,339	89,856	1,036,498		1,036,498		1,036,498			1
2	Food Purchase		409,745		409,745		409,745	(52,431)	357,314			2
3	Housekeeping	314,688	40,303	81,310	436,301		436,301		436,301			3
4	Laundry	147,887	16,246	168,606	332,739		332,739	(23,878)	308,861			4
5	Heat and Other Utilities			352,706	352,706		352,706		352,706			5
6	Maintenance	297,440	60,129	279,546	637,115		637,115	(13,914)	623,201			6
7	Other (specify):*											7
8	TOTAL General Services	1,592,318	640,762	972,024	3,205,104		3,205,104	(90,223)	3,114,881			8
	B. Health Care and Programs											
9	Medical Director											9
10	Nursing and Medical Records	5,406,979	492,718	309,135	6,208,832	(23,890)	6,184,942		6,184,942			10
10a	Therapy			425,907	425,907		425,907		425,907			10a
11	Activities	269,176	5,428	84,713	359,317	(55,733)	303,584	(29,509)	274,075			11
12	Social Services	212,757	317	579	213,653		213,653		213,653			12
13	Nurse Aide Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	5,888,912	498,463	820,334	7,207,709	(79,623)	7,128,086	(29,509)	7,098,577			16
	C. General Administration											
17	Administrative	193,804			193,804		193,804		193,804			17
18	Directors Fees											18
19	Professional Services			52,093	52,093		52,093	(11,154)	40,939			19
20	Dues, Fees, Subscriptions & Promotions			30,988	30,988		30,988	(4,333)	26,655			20
21	Clerical & General Office Expenses	57,335	56,223	56,509	170,067		170,067	(8,670)	161,397			21
22	Employee Benefits & Payroll Taxes			2,037,472	2,037,472		2,037,472		2,037,472			22
23	Inservice Training & Education											23
24	Travel and Seminar			8,244	8,244		8,244		8,244			24
25	Other Admin. Staff Transportation			2,444	2,444		2,444		2,444			25
26	Insurance-Prop.Liab.Malpractice			137,546	137,546		137,546		137,546			26
27	Other (specify):* Finance, HR, IS Services			499,249	499,249		499,249		499,249			27
28	TOTAL General Administration	251,139	56,223	2,824,545	3,131,907		3,131,907	(24,157)	3,107,750			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	7,732,369	1,195,448	4,616,903	13,544,720	(79,623)	13,465,097	(143,889)	13,321,208			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Pg 4, Line 43, Col 3

Other:	Lab and X-Ray	\$ 18,728
	Prescription Drug Expense	<u>\$ 5,162</u>
		\$ 23,890

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification	Reclassified Total	Adjust- ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			74,020	74,020		74,020		909,718			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			214,403	214,403		214,403		214,403			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	TOTAL Ownership			288,423	288,423		288,423		1,124,121			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		12,937		12,937		12,937		12,937			39
40	Barber and Beauty Shops					55,733	55,733	(61,382)	(5,649)			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			131,760	131,760		131,760		131,760			42
43	Other (specify):*					23,890	23,890		23,890			43
44	TOTAL Special Cost Centers		12,937	131,760	144,697	79,623	224,320	(61,382)	162,938			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	7,732,369	1,208,385	5,037,086	13,977,840		13,977,840	(205,271)	14,608,267			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

VI. ADJUSTMENT DETAIL A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(8,670)	21		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment	(3,075)	2		19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(193,526)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (205,271)		\$	30

OHF USE ONLY							
48		49		50		51	52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (205,271)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops	X		55,733	11	41
42	Laboratory and Radiology	X		18,728	10	42
43	Prescription Drugs	X		5,162	10	43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$ 79,623		47

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Rabbinical Services	\$ (29,509)	11	1
2	Lobbying	(11,154)	19	2
3	Marketing	(4,333)	20	3
4	To offset costs for non-resident meals	(35,995)	2	4
5	To offset laundry expenses (recovered thru revenue)	(23,878)	4	5
6	To offset beauty shop expenses (recovered thru revenue)	(61,382)	40	6
7	To offset catering expenses (recovered thru revenue)	(13,361)	2	7
8	To capitalize Deferred Maintenance	(29,984)	6	8
9	To expense Deferred Maintenance	16,070	6	9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(193,526)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Lieberman Geriatric Health Centre

0026195

Report Period Beginning:

07/01/03

Ending:

06/30/04

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(52,431)	0	0	0	0	0	0	0	0	0	0	(52,431)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	(23,878)	0	0	0	0	0	0	0	0	0	0	(23,878)	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	(13,914)	0	0	0	0	0	0	0	0	0	0	(13,914)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(90,223)	0	0	0	0	0	0	0	0	0	0	(90,223)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(29,509)	0	0	0	0	0	0	0	0	0	0	(29,509)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(29,509)	0	0	0	0	0	0	0	0	0	0	(29,509)	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(11,154)	0	0	0	0	0	0	0	0	0	0	(11,154)	19
20	Fees, Subscriptions & Promotions	(4,333)	0	0	0	0	0	0	0	0	0	0	(4,333)	20
21	Clerical & General Office Expenses	(8,670)	0	0	0	0	0	0	0	0	0	0	(8,670)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(24,157)	0	0	0	0	0	0	0	0	0	0	(24,157)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(143,889)	0	0	0	0	0	0	0	0	0	0	(143,889)	29

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
None		None		Council for Jewish Eld	Chicago	Social Service Non-F

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

YES

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger	4 Amount	5 Cost to Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
			Item		Name of Related Organization				
1	V			\$			\$	\$	1
2	V								2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$			\$	\$ *	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Lieberman Geriatric Health Centre # 0026195 Report Period Beginning: 07/01/03 Ending: 06/30/04

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	None								\$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Lieberman Geriatric Health Centre # 0026195 Report Period Beginning: 07/01/03 Ending: 06/30/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization Council for Jewish Elderly
Street Address 3003 W. Touhy Ave
City / State / Zip Code Chicago, IL 60657
Phone Number (773)508-1000
Fax Number (773) 508-1028

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	27	Finance, HR, IS Services	Accumulated Cost	43,668,688	21631650	\$ 1,605,535	\$ 1,605,535	13,579,003	\$ 499,249	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,605,535	\$ 1,605,535		\$ 499,249	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	Bond		X	Mortgage	various	05/18/95	\$ 8,000,000	\$ 8,000,000	2015	varies	\$ 149,488	1	
2	Bond - allocated from CJE		X	capital improvements	various	7/1/99-/7/01/02	#REF!		2019	0.0290	64,915	2	
3												3	
4												4	
5												5	
	Working Capital												
6												6	
7												7	
8												8	
9	TOTAL Facility Related						\$ #REF!	\$ 8,000,000			\$ 214,403	9	
	B. Non-Facility Related*												
10												10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$	14	
15	TOTALS (line 9+line14)						\$ #REF!	\$ 8,000,000			\$ 214,403	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ Line #

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2003 report.

2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)

3. Under or (over) accrual (line 2 minus line 1).

4. Real Estate Tax accrual used for 2004 report. (Detail and explain your calculation of this accrual on the lines below.)

5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C.
(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)

6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.
TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)

7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:

1999

2000

2001

2002

2003

8

9

10

11

12

FOR OHF USE ONLY

13

14

15

16

FROM R. E. TAX STATEMENT FOR 2003

PLUS APPEAL COST FROM LINE 5

LESS REFUND FROM LINE 6

AMOUNT TO USE FOR RATE CALCULATION

\$

\$

\$

\$

13

14

15

16

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2003 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2003 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2003.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2003 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2004 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions,

2003 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Lieberman Geriatric Health Centre COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0026195

CONTACT PERSON REGARDING THIS REPORT Julie Nelson

TELEPHONE (773) 508-4462 FAX #: (773) 508-4466

A. Summary of Real Estate Tax Cos

Enter the tax index number and real estate tax assessed for 2003 on the lines provided below. Enter only the portion of tl cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursir home property which is vacant, rented to other organizations, or used for purposes other than long term care must not l entered in Column D. Do not include cost for any period other than calendar year 2003

	(A)	(B)	(C)	(D)
	Tax Index Number	Property Description	Total Tax	Tax Applicable to Nursing Home
1.			\$	\$
2.			\$	\$
3.			\$	\$
4.			\$	\$
5.			\$	\$
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
		TOTALS	\$	\$

B. Real Estate Tax Cost Allocation:

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not direct used for nursing home services? YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing hom (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used

C. Tax Bills

Attach a copy of the original 2003 tax bills which were listed in Section A to this statement. Be sure to use the 200 tax bill which is normally paid during 2004

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 162,984 B. General Construction Type: Exterior Brick Frame Concrete, Metal Number of Stories 7

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.
(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.
(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.)
List entity name, type of business, square footage, and number of beds/units available (where applicable).
Home Delivered Meals; prepared in kitchen

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO
If so, please complete the following:

1. Total Amount Incurred: n/a 2. Number of Years Over Which it is Being Amortized: n/a
3. Current Period Amortization: n/a 4. Dates Incurred: n/a

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.					
	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	216,480	1980	\$ 809,873	1
2					2
3	TOTALS	216,480		\$ 809,873	3

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	240		1981	1981	\$ 10,023,348	\$ 250,585	40	\$	\$ (250,585)	\$	4
5				1983	32,224	805	40		(805)		5
6				1984	7,755	194	40		(194)		6
7				1987	19,886	497	40		(497)		7
8				1976	29,583	739	40		(739)		8
	Improvement Type**										
9	Land Improvements			1981	96,365		15			96,365	9
10	Land Improvements			1983	54,161		15			54,161	10
11	Land Improvements			1985	3,575		15			3,575	11
12	Land Improvements			1987	78,564		15			78,564	12
13	Land Improvements			1988	7,394		10			7,394	13
14	Land Improvements			1989	19,724		10			19,724	14
15	Building Improvements			1990	7,500		10			7,500	15
16	Capital			1990	18,636					18,636	16
17	Building Improvements			1991	22,617		10			22,617	17
18	Capital			1991	24,989					24,989	18
19	Capital (in excess of \$4,500 and not subject to deferral)			1992	22,722					22,722	19
20	Capital (30 doors & chiller repair)			1993	15,514	1,034	15	1,034		11,377	20
21	Building-Parking Lot			1992	207,995	13,866	15	13,866		166,396	21
22	Capital - Memorial			1994	603	40	15	40		402	22
23	Capital - Shades, Doors			1994	5,534	369	15	369		3,689	23
24	Capital - Blinds			1994	6,018		7			6,018	24
25	Capital - Thermostat Project			1994	41,780	2,785	15	2,785		27,853	25
26	Electrical Motor			1995	1,046	70	15	70		628	26
27	Automatic Door Parts			1995	1,197	80	15	80		718	27
28	Compressor Parts			1995	747	50	15	50		448	28
29	Land & Building Improvements			1996	3,736,269	373,627	10	373,627		2,989,015	29
30	Carpeting			1996	3,686	527	7	527	(0)	3,686	30
31	Miniblinds			1996	2,742	392	7	392	(0)	2,742	31
32	Miniblinds			1996	634	91	7	91	(0)	634	32
33	Storage Cabinet Installation			1996	515	74	7	74	(0)	515	33
34	Water Pipes			1996	1,265	84	15	84	0	672	34
35	Electrical Motor			1996	1,318	88	15	88	(0)	704	35
36	Electrical Circuit			1996	738	49	15	49	0	392	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Compressor/Valves	1996	\$ 1,165	\$ 78	15	\$ 78	\$	\$ 699	37
38	Fan Motors	1996	779	52	15	52		467	38
39	HVAC Piping	1996	824	55	15	55		494	39
40	Damper Motors	1996	1,109	74	15	74		665	40
41	Valves	1996	3,184	212	15	212		1,910	41
42	Door Motion Detector	1996	648	43	15	43		389	42
43	Shelf Installation	1996	700	47	15	47		420	43
44	Electric Heaters	1996	821	55	15	55		493	44
45	Water Pump	1996	863	58	15	58		518	45
46	50Gallon Cisterns	1996	2,107	140	15	140		1,264	46
47	Shelf Installation	1996	612		7			612	47
48	Flourscent Lamps, Starters	1996	1,598		7			1,598	48
49	Electrical Circuit & Receptacle	1996	837	84	10	84		753	49
50	Electrical Heaters	1996	930	93	10	93		837	50
51	Chimney Cap	1996	963	96	10	96		867	51
52	Side Rails	1996	558	56	10	56		502	52
53	Batteries	1996	1,021	102	10	102		919	53
54	Tanks	1996	1,690	169	10	169		1,521	54
55	Storage Cabinets & Hardware	1996	803	80	10	80		723	55
56	Window Glass	1996	5,932	593	10	593		5,339	56
57	Parking Lot Repaving	1996	27,150	2,715	10	2,715		24,435	57
58	Engineering Study	1996	18,127	1,813	10	1,813		16,314	58
59	Electrical Improvements	1996	3,676	368	10	368		3,308	59
60	Reinforce Windows	1996	4,500	450	10	450		4,050	60
61	Roof Replacement	1996	45,050	4,505	10	4,505		40,545	61
62	Roof Inspection	1996	3,100	310	10	310		2,790	62
63	Engineering Study	1996	3,165	317	10	317		2,849	63
64	Roof Replacement	1996	75,825	7,583	10	7,583		68,243	64
65	Engineering Study	1996	7,210	721	10	721		6,489	65
66	Carpeting	1996	889	89	10	89		800	66
67	Roof Replacement	1996	12,383	1,238	10	1,238		11,145	67
68	Roof Inspection	1996	10,938	1,094	10	1,094		9,844	68
69	Engineering Study	1996	6,844	684	10	684		6,160	69
70	TOTAL (lines 4 thru 69)		\$ 14,742,645	\$ 670,019		\$ 417,198	\$ (252,821)	\$ 3,790,099	70

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 14,742,645	\$ 670,019		\$ 417,198	\$ (252,821)	\$ 3,790,099	1
2	Roof Replacement	1996	44,901	4,490	10	4,490		40,411	2
3	Roof Inspection	1996	3,563	356	10	356		3,207	3
4	Engineering Study	1996	4,772	477	10	477		4,295	4
5	Electrical Systems	1996	1,171	117	10	117		1,054	5
6	Fkourescent Lamps, Starters	1997	508	73	7	73		581	6
7	Motor starter	1997	914	91	10	91		731	7
8	Replace HVAC Bearings	1997	397	40	10	40		318	8
9	Replace Valves	1997	3,297	330	10	330		2,638	9
10	Insulation	1997	700	70	10	70		560	10
11	Window Glass	1997	745	75	10	75		596	11
12	CJE Friends Flooring, Signs	1997	894	89	10	89		715	12
13	Install new Lochnivar System	1997	6,300	630	10	630		5,040	13
14	Roof Inspection	1997	5,753	575	10	575		4,602	14
15	Engineering Study	1997	2,067	207	10	207		1,654	15
16	Roof Inspection	1997	37,440	3,744	10	3,744		29,952	16
17	Engineering Study	1997	8,470	847	10	847		6,776	17
18	Masonry Repair	1997	7,073	707	10	707		5,658	18
19	Roof Inspection	1997	2,575	258	10	258		2,060	19
20	Roof Inspection	1997	24,572	2,457	10	2,457		19,658	20
21	Alarm System	1998	706	71	10	71		494	21
22	Electrical Work	1998	2,827	283	10	283		1,979	22
23	Kohler Pedestal & Plumbing	1998	7,122	712	10	712		4,985	23
24	AC Repair Parts	1998	2,214	221	10	221		1,550	24
25	Boiler Repair	1998	7,980	798	10	798		5,586	25
26	Building Maintenance & Supplies	1998	1,191	119	10	119		834	26
27	Air Conditioner	1998	101,153	10,115	10	10,115		70,807	27
28	Replace Blinds in 13 Rooms	1998	1,645	235	7	235		1,645	28
29	Replace Blinds in 13 Rooms	1998	1,645	235	7	235		1,645	29
30	Carpet installed	1998	1,699	243	7	243		1,699	30
31	Motion Detector, Installation	1998	2,980	298	10	298		2,086	31
32	Bearing Ass. Impeller, Seals	1998	2,369	237	10	237		1,658	32
33	Reconfigure Time Control	1998	2,573	257	10	257		1,801	33
34	TOTAL (lines 1 thru 33)		\$ 15,034,861	\$ 699,476		\$ 446,655	\$ (252,821)	\$ 4,017,373	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 15,034,861	\$ 699,476		\$ 446,655	\$ (252,821)	\$ 4,017,373	1
2	Door Restraints, Installation	1998	4,700	470	10	470		3,290	2
3	Mechanical Insulation	1998	1,835	184	10	184		1,285	3
4	Asphalt Rep., Seal, Stripe, Crackfill	1998	7,531	753	10	753		5,272	4
5	Glass & Insulating Units	1998	2,548	255	10	255		1,784	5
6	CCTV Security System	1998	5,980	598	10	598		4,186	6
7	Concrete Work	1998	4,475	448	10	448		3,133	7
8	CCTV Security System	1998	10,080	1,008	10	1,008		7,056	8
9	Windows Replacements	1999	238,044	23,804	10	23,804		142,826	9
10	Tuckpointing/Masonry Repairs	1999	969,713	96,971	10	96,971		581,828	10
11	Replace Air Conditioner	2000	104,900	10,490	10	10,490		52,450	11
12	Carpet	2000	512	51	10	51		256	12
13	Kitchen re-wire	2000	1,013	101	10	101		507	13
14	Awning	2000	5,474	547	10	547		2,737	14
15	Replace Door	2000	1,580	158	10	158		790	15
16	Design Consultation	2000	683	68	10	68		342	16
17	Design Consultation	2000	2,405	241	10	241		1,203	17
18	Compactor Mower	2000	792	79	10	79		396	18
19	Streamer & Light	2000	2,157	216	10	216		1,079	19
20	Wallcovering	2000	1,021	102	10	102		511	20
21	Doors	2000	4,900	490	10	490		2,450	21
22	Light Fixtures	2000	66,360	6,636	10	6,636		33,180	22
23	Water Heater	2000	3,225	323	10	323		1,613	23
24	Exhaust Fan	2000	985	99	10	99		493	24
25	Re-pipe Kitchen	2000	4,850	485	10	485		2,425	25
26	Front Hadicap Door	2000	1,300	130	10	130		650	26
27	Lighting	2000	1,425	143	10	143		713	27
28	Lighting	2000	1,450	145	10	145		725	28
29	Fan Wheels & Shaft	2000	1,187	119	10	119		594	29
30	Doors	2000	1,739	174	10	174		870	30
31	Sump Pump	2000	631	63	10	63		316	31
32	Fencing	2000	4,595	460	10	460		2,298	32
33	Handrail Labor & Materials	2000	8,650	865	10	865		4,325	33
34	TOTAL (lines 1 thru 33)		\$ 16,501,601	\$ 846,150		\$ 593,329	\$ (252,821)	\$ 4,878,948	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 16,501,601	\$ 846,150		\$ 593,329	\$ (252,821)	\$ 4,878,948	1
2	Fencing	2000	4,595	460	10	460		2,298	2
3	Handrail Labor & Materials	2000	8,650	865	10	865		4,325	3
4	Tuckpointing/Masonry Repairs	2000	529,553	52,955	10	52,955		264,777	4
5	Building improvements - Tubroom	2001	109,584	10,958	10	10,958		43,834	5
6	Building improvements - Kitchen	2001	42,624	4,262	10	4,262		17,050	6
7	Building improvements - Flooring	2001	20,045	2,005	10	2,005		8,018	7
8	Building improvements - Lighting Lamps	2001	123,855	12,386	10	12,386		49,542	8
9	Building improvements - Heating and Cooling	2001	51,378	5,138	10	5,138		20,551	9
10	Building improvements - Responder System	2001	3,054	305	10	305		1,222	10
11	Building improvements - Painting and Wallpaper	2001	94,155	9,416	10	9,416		37,662	11
12	Building improvements - Windows and Doors	2001	11,163	1,116	10	1,116		4,465	12
13	Building improvements - Nursing Station	2001	6,706	671	10	671		2,682	13
14	Building improvements - Elevator Repairs	2001	4,255	426	10	426		1,702	14
15	Building improvements - Electrical Repairs	2001	68,930	6,893	10	6,893		27,572	15
16	Building improvements - Driveway Repair	2001	20,000	2,000	10	2,000		8,000	16
17	Building improvements - Signage	2001	9,240	924	10	924		3,696	17
18	Building improvements - Five Floor Remodeling	2001	39,329	3,933	10	3,933		15,732	18
19	Wall Repair	2000	850	85	10	85		425	19
20	Scrapte & Painting Doors & Stairs	2000	4,085	409	10	409		2,043	20
21	Painting	2000	1,824	182	10	182		912	21
22	Sump Pump & Parts	2000	1,013	101	10	101		507	22
23	Nurse Call System	2000	31,774	3,177	10	3,177		15,887	23
24	Door Alarm & Nurse Call System	2000	1,537	154	10	154		769	24
25	Swing Door Automation	2000	2,406	241	10	241		1,203	25
26	Rewire Control Circuit	2000	2,188	219	10	219		1,094	26
27	Fan Wheels	2000	1,989	199	10	199		796	27
28	Chiller	2000	1,372	137	10	137		549	28
29	Air Conditioner	2000	3,422	342	10	342		1,369	29
30	Heating System	2000	6,372	637	10	637		2,549	30
31	Heating System	2000	3,007	301	10	301		1,203	31
32	Air Conditioner	2000	2,667	267	10	267		1,067	32
33	Tub Wall	2000	1,067	107	10	107		427	33
34	TOTAL (lines 1 thru 33)		\$ 17,714,290	\$ 967,419		\$ 714,598	\$ (252,821)	\$ 5,422,871	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 17,714,290	\$ 967,419		\$ 714,598	\$ (252,821)	\$ 5,422,871	1
2	Sliding Door Installation	2000	1,862	186	10	186		931	2
3	Sliding Door Installation	2000	1,517	152	10	152		759	3
4	Capitalized Maint. & Repair 00: \$10,299	2000	2,960	296	10	296		1,480	4
5	Plumbing Repairs	2000	2,913	291	10	291		1,457	5
6	Repair Concrete	2001	5,448	545	10	545		2,179	6
7	Boiler Repairs	2001	2,410	241	10	241		964	7
8	Disposer Repair	2001	13,822	1,382	10	1,382		5,529	8
9	Hoshi Dispenser Repairs	2001	2,000	200	10	200		800	9
10	Air Conditioner Repair	2001	6,931	693	10	693		2,772	10
11	Receiver Antenna	2001	783	78	10	78		313	11
12	Elevator Alarm	2001	1,566	157	10	157		626	12
13	Roof Repair	2002	2,410	241	10	241		723	13
14	Intercom System	2002	13,822	1,382	10	1,382		4,147	14
15	Fiberglass Tank	2002	2,000	200	10	200		600	15
16	Tube Convection Base Heater	2002	6,931	693	10	693		2,079	16
17	Walk-in Cooler Doors	2002	19,783	1,978	10	1,978		5,935	17
18	Actuator with Motor	2002	1,566	157	10	157		470	18
19	Boiler	2002	13,822	1,382	10	1,382		4,147	19
20	Roof Repair	2002	7,097	710	10	710		2,129	20
21	Intercom System	2002	1,193	119	10	119		358	21
22	Fiberglass Tank	2002	2,805	281	10	281		842	22
23	Tube Convection Base Heater	2002	3,612	361	10	361		1,084	23
24	Walk-in Cooler Doors	2002	2,477	248	10	248		743	24
25	Actuator with Motor	2002	1,850	185	10	185		555	25
26	Boiler	2002	2,300	230	10	230		690	26
27	Pumps & Motors	2002	8,259	826	10	826		2,478	27
28	Landscaping	2002	15,230	1,523	10	1,523		4,569	28
29	Pumps & Motors	2002	8,259	826	10	826		2,478	29
30	Elevator Repair	2002	38,601	3,860	10	3,860		11,580	30
31	Walk-in Coolers	2002	33,650	3,365	10	3,365		6,730	31
32	Bath House Remodeling	2002	21,987	2,199	10	2,199		4,397	32
33	Parking Lot Lighting	2002	1,868	187	10	187		374	33
34	TOTAL (lines 1 thru 33)		\$ 17,966,024	\$ 992,592		\$ 739,771	\$ (252,821)	\$ 5,497,787	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 17,966,024	\$ 992,592		\$ 739,771	\$ (252,821)	\$ 5,497,787	1
2	Dining Room Remodeling	2002	6,303	630	10	630		1,891	2
3	6th Floor Partitions	2002	2,395	240	10	240		719	3
4	Carpeting	2002	8,286	829	10	829		2,486	4
5	HVAC Repairs	2002	2,861	286	10	286		858	5
6	Electrical Repairs	2002	10,162	1,016	10	1,016		3,049	6
7	Boiler	2002	15,960	1,596	10	1,596		4,788	7
8	Equipment Repairs	2002	14,658	1,466	10	1,466		4,397	8
9	Survey & Inspection	2002	2,778	278	10	278		833	9
10	Water Tank Insulation	2002	2,412	241	10	241		724	10
11	Borg Nurse Call System	2002	7,625	763	10	763		2,288	11
12	Resident Room Flooring	2003	37,279	2,485	15	2,485		4,971	12
13	Nurse Call System	2003	228,536	22,854	10	22,854		45,707	13
14	Repair, Plaster, Sand, Prime & Paint	2003	16,000	1,600	10	1,600		3,200	14
15	Elevator Renovation	2003	60,466	6,047	10	6,047		12,093	15
16	Plumbing Renovations	2003	28,731	2,873	10	2,873		5,746	16
17	Freezer Door	2003	2,790	279	10	279		558	17
18	Front & Dock Doors	2003	2,258	226	10	226		452	18
19	Courtyard Camera	2003	725	73	10	73		145	19
20	Balcony Renovation	2003	8,000	800	10	800		1,600	20
21	Doors	2003	6,000	600	10	600		1,200	21
22	Vinyl Floor Base	2003	1,919	192	10	192		384	22
23	Roof Repairs	2003	1,750	175	10	175		350	23
24	Support Stand	2003	1,392	139	10	139		278	24
25	Alenti W/O Scale	2003	4,062	406	10	406		812	25
26	Ice Water Dispenser Installation	2003	2,700	270	10	270		540	26
27	Carpet	2003	951	95	10	95		190	27
28	Valve System	2003	86,572	8,657	10	8,657		17,314	28
29	Outdoor Lighting	2003	1,076	108	10	108		215	29
30	First Floor Project - Alarm Service Installation	2003	1,353	135	10	135		271	30
31	Door Replacement	2003	1,106	111	10	111		221	31
32	Hollow Metal Door Installation	2003	1,990	199	10	199		398	32
33	Roof Repairs	2003	1,447	145	10	145		289	33
34	TOTAL (lines 1 thru 33)		\$ 18,536,567	\$ 1,048,404		\$ 795,583	\$ (252,821)	\$ 5,616,755	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 18,536,567	\$ 1,048,404		\$ 795,583	\$ (252,821)	\$ 5,616,755	1
2	Kitchen Exhaust Fan		1,259	126	10	126		252,430	2
3	Sump Pump	2003	1,011	101	10	101		101	3
4	Compressor	2003	1,392	139	10	139		278	4
5	Ejector Pump	2003	4,394	439	10	439		439	5
6	Water Heater Engine	2003	1,716	172	10	172		172	6
7	Installed Hot Water Boiler	2003	13,019	1,302	10	1,302		2,604	7
8	Building Improvements - First Flr. Project	2004	22,841.00	2,284	10	2,284		2,284	8
9	Building Improvement - Automatic Door Installation	2004	2,287.00	229	10	229			9
10	Building Improvement - Folding Partitions installed	2004	1,800.00	180	10	180		180	10
11	Building Improvement - Folding Partitions installed	2004	1,800.00	180	10	180		180	11
12	Building Improvement - floor resurfacing	2004	3,488.00	349	10	349		349	12
13	Building Improvement - office replacement	2004	6,464.00	646	10	646		646	13
14	Building Improvement - desk/work stations rehabbed	2004	1,953.00	195	10	195			14
15	Building Improvement - office replacement	2004	560.00	56	10	56		56	15
16	Building Improvement - Locksets installed	2004	2,268.00	227	10	227		227	16
17	Building Improvement - Office reconfigured	2004	18712	1,871	10	1,871		1,871	17
18	Building Improvement - window coverings	2004	2181	218	10	218			18
19	Building Improvement - window coverings	2004	615	62	10	62		62	19
20	Building Improvement - floor resurfacing	2004	2771	277	10	277		277	20
21	Building Improvement - social services office rehabbed	2004	3085	309	10	309		309	21
22	Building Improvement - Office reconfiguration	2004	3339	334	10	334		334	22
23	Building Improvement - Extended Click & Regulator	2004	2414.7	241	10	241		241	23
24	Building Improvement - Fluorescent Fixtures	2004	2258.45	226	10	226			24
25	Building Improvement - 7th flr nurse call system	2004	59127	5,913	10	5,913		5,913	25
26	Building Improvement - new sliding door	2004	5936	594	10	594			26
27	Building Improvement - Chapel Doors installed	2004	2978	298	10	298		298	27
28	Building Improvement - 2nd Flr Activity office rehabbed	2004	5800	580	10	580		580	28
29	Building Improvement - Rehab Space Renovation	2004	27100	2,710	10	2,710		2,710	29
30	Building Improvement - Gift Shop gutted and rehabbed	2004	8265	827	10	827		827	30
31	Building Improvement - Rehab 2nd Floor	2004	565	57	10	57		57	31
32	Bulding Improvement - Second Flr electrical rewired	2004	1,923	192	10	192		192	32
33	Bulding Improvement - Install outlets	2004	5,000	500	10	500		500	33
34	TOTAL (lines 1 thru 33)		\$ 18,754,889	\$ 1,070,236		\$ 817,415	\$ (252,821)	\$ 5,890,870	34

**Improvement type must be detailed in order for the cost report to be considered complete.

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		\$ 18,754,889	\$ 1,070,236		\$ 817,415	\$ (252,821)	\$ 5,890,870	1
2	Building Improvement - Kitchen conduit	2004	921	92	10	92		92	
3	Building Improvement - Install outlets	2004	15,000						3
4	Building Improvement - Epoxy overlay and recoat	2004	1,603	160	10	160		160	4
5	Building Improvement - Replace switches and wiring	2004	3,102	310	10	310		310	5
6	Building Improvement - install locks	2004	1,164	116	10	116		116	6
7	Building Improvement - Remove, replace door	2004	1,576	158	10	158		158	
8	Building Improvement - Piped kitchen drain	2004	11,133	1,113	10	1,113		1,113	
9	Building Improvement - Toilet rooms wall patching	2004	2,142	214	10	214		214	9
10	Building Improvement- Repipe water line	2004	4,668	467	10	467		467	10
11	Building Improvement- Dietary Flr Repairs	2004	4,419	442	10	442		442	11
12	Building Improvement - Dietary Flr Repairs	2004	3,890	389	10	389		389	12
13	Building Improvement - volunteer lounge rehabbed	2004	560	56	10	56		56	13
14	Building Improvement - booster heater	2004	1,420	142	10	142		142	
15	Building Improvement - kitchen repairs	2004	2,643	264	10	264		264	15
16	Building Improvement - repiped vent	2004	949	95	10	95		95	16
17	Building Improvement - nurse call system	2004	432	43	10	43		43	
18	Building Improvement - Gift shop rehab	2004	1,480	148	10	148		148	18
19	Building Improvement - lifts installed	2004	10,953	1,095	10	1,095		1,095	19
20	Bulding Improvement - lifts installed/repared	2004	7624.7	762	10	762		762	20
21	Building Improvements - Park door repaired	2004	1092	109	10	109		109	21
22	Building Improvements - Electrical Services	2004	1646.99	165	10	165		165	22
23	Building Improvement - surge protection repaired	2004	2850	285	10	285		285	23
24	Building Improvement - camera system installed	2004	18845.25	1,885	10	1,885		1,885	24
25	Building Improvement - Locksetinstalled	2004	2630	263	10	263		263	25
26	Building Improvement - Partition installed	2004	6000	600	10	600		600	26
27	Building Improvement - Flooring installed	2004	960.85	96	10	96		96	27
28	Building Improvement - C Wing renovated	2004	17006	1,701	10	1,701		1,701	28
29	Building Improvements - Ceiling Replacement	2004	3,877	388	10	388		388	29
30	Building Improvements - Floor Replacement, restrooms	2004	2,666	267	10	267		267	30
31	Building Improvements - Installed video surveillance	2004	9,423	942	10	942		942	31
32	Building Improvements - Painting, Wallcovering	2004	7,975	798	10	798		798	32
33	Building Improvement - Painting	2004	560	56	10	56		56	33
34	TOTAL (lines 1 thru 33)		\$ 18,906,100	\$ 1,083,857		\$ 831,036	\$ 0	\$ 5,904,491	34

****Improvement type must be detailed in order for the cost report to be considered complete.**

XI. OWNERSHIP COSTS (continued)
 B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 18,906,100	\$ 1,083,857		\$ 831,036	\$ (252,821)	\$ 5,904,491	1
2	Building Improvements - Flooring ground floor	2004	15,820	1,582	10	1,582		1,582	2
3	Building Improvements - Carpet Installation	2004	566	57	10	57		57	3
4	Building Improvements - Refinished Tubs	2004	850	85	10	85		85	4
5	Building Improvements - Plumbing For Sinks downstairs	2004	5640	564	10	564		564	5
6	Building Improvements - Installed newLaundry Rm Boiler	2004	16956.94	1,696	10	1,696		1,696	6
7	Building Improvements - Refaced Columns	2004	2600	260	10	260		260	7
8	Building Improvements - Concrete Work; repaved walkway	2004	4185	419	10	419		419	8
9		2004		0	10	0		0	9
10		2004		0	10	0		0	10
11		2004		0	10	0		0	11
12		2004		0	10	0		0	12
13		2004		0	10	0		0	13
14		2004		0	10	0		0	14
15		2004		0	10	0		0	15
16		2004		0	10	0		0	16
17		2004		0	10	0		0	17
18		2004		0	10	0		0	18
19		2004		0	10	0		0	19
20		2004		0	10	0		0	20
21		2004		0	10	0		0	21
22		2004		0	10	0		0	22
23		2004		0	10	0		0	23
24		2004		0	10	0		0	24
25		2004		0	10	0		0	25
26		2004		0	10	0		0	26
27		2004		0	10	0		0	27
28		2004		0	10	0		0	28
29		2004		0	10	0		0	29
30		2004		0	10	0		0	30
31		2004		0	10	0		0	31
32		2004		0	10	0		0	32
33		2004		0	10	0		0	33
70	TOTAL		\$ 18,952,718	\$ 1,088,519		\$ 835,698	\$ (252,821)	\$ 5,909,153	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 373,378	\$ 37,338	\$ 37,338	\$		\$ 72,006	71
72	Current Year Purchases	366,828	36,682	36,682			36,682	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 740,206	\$ 74,020	\$ 74,020	\$		\$ 108,688	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility/Maintenance	1996 Chevy Pick-Up	1996	\$ 20,106	\$	\$	\$	5	\$ 20,106	76
77										77
78										78
79										79
80	TOTALS			\$ 20,106	\$	\$	\$		\$ 20,106	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 20,522,903	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 1,162,539	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 909,718	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (252,821)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,037,947	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.
- ☐ YES☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease
-

9. Option to Buy:
- ☐ YES☐ NO
- Terms:
- *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?
- ☐ YES☐ NO
16. Rental Amount for movable equipment: \$
- Description:
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:
- Beginning
- Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2005	\$
13.	/2006	\$
14.	/2007	\$

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?

☐ YES

☒ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER AIDE

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER AIDE

☐

☐

B. EXPENSES

ALLOCATION OF COSTS (d)

		1		2	3	4
		Facility				
		Drop-outs	Completed		Contract	Total
1	Community College Tuition	\$	\$		\$	\$
2	Books and Supplies					
3	Classroom Wages (a)					
4	Clinical Wages (b)					
5	In-House Trainer Wages (c)					
6	Transportation					
7	Contractual Payments					
8	Nurse Aide Competency Tests					
9	TOTALS	\$	\$		\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$				

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8		
Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
		Units of Service	Cost	Units	Cost					
1	Licensed Occupational Therapist		hrs	\$	3,427	\$ 158,079	\$	3,427	\$ 158,079	1
2	Licensed Speech and Language Development Therapist		hrs		965	60,999		965	60,999	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs		4,248	180,644		4,248	180,644	4
5	Physician Care		visits							5
6	Dental Care		visits		69	7,943		69	7,943	6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescripts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	TOTAL			\$	8,709	\$ 407,664	\$	8,709	\$ 407,664	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 68,297	\$	1
2	Cash-Patient Deposits	421,746		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (218,062))	1,007,209		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	37,066		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,534,318	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	3,031,763		12
13	Land	809,873		13
14	Buildings, at Historical Cost	19,775,309		14
15	Leasehold Improvements, at Historical Cost	86,179		15
16	Equipment, at Historical Cost	2,561,160		16
17	Accumulated Depreciation (book methods)	(12,411,069)		17
18	Deferred Charges	163,077		18
19	Organization & Pre-Operating Costs			19
	Accumulated Amortization -			
20	Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 14,016,292	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 15,550,610	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 550,791	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	479,450		28
29	Short-Term Notes Payable	231,553		29
30	Accrued Salaries Payable	831,297		30
	Accrued Taxes Payable			
31	(excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	5,707		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Due to Related Parties</u>	4,542,675		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 6,641,473	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable	8,000,000		41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 8,000,000	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 14,641,473	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 909,137	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 15,550,610	\$	48

*(See instructions.)

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 864,251	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 864,251	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	44,886	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 44,886	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 909,137	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number **Lieberman Geriatric Health Centre** # **0026195** Report Period Beginning: **07/01/03** Ending: **06/30/04**

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

1			
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 13,604,083	1
2	Discounts and Allowances for all Levels	(23,655)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 13,580,428	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	142,662	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 142,662	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop	15,074	12
13	Barber and Beauty Care	61,382	13
14	Non-Patient Meals	35,995	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	100	19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry	23,878	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 136,429	23
	D. Non-Operating Revenue		
24	Contributions	17,963	24
25	Interest and Other Investment Income***	506,051	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 524,014	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Patient Care Adjustments	14,952	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 14,952	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 14,398,485	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	3,205,104	31
32	Health Care	7,207,709	32
33	General Administration	3,131,907	33
	B. Capital Expense		
34	Ownership	288,423	34
	C. Ancillary Expense		
35	Special Cost Centers	12,937	35
36	Provider Participation Fee	131,400	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 13,977,480	40
41	Income before Income Taxes (line 30 minus line 40)**	421,005	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 421,005	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

**** Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,916	2,080	\$ 81,263	\$ 39.07	1
2	Assistant Director of Nursing	1,862	2,080	75,758	36.42	2
3	Registered Nurses	40,103	45,427	1,206,117	26.55	3
4	Licensed Practical Nurses	20,538	23,953	553,236	23.10	4
5	Nurse Aides & Orderlies	224,491	245,203	2,777,360	11.33	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,448	1,504	43,462	28.90	8
9	Activity Director	1,791	2,080	50,272	24.17	9
10	Activity Assistants	16,106	17,853	218,738	12.25	10
11	Social Service Workers	9,380	10,416	215,966	20.73	11
12	Dietician	992	992	26,297	26.51	12
13	Food Service Supervisor	7,207	7,952	194,129	24.41	13
14	Head Cook	5,909	6,530	87,699	13.43	14
15	Cook Helpers/Assistants	38,802	46,247	526,310	11.38	15
16	Dishwashers					16
17	Maintenance Workers	15,294	16,907	257,350	15.22	17
18	Housekeepers	27,343	30,409	309,996	10.19	18
19	Laundry	12,548	13,825	152,401	11.02	19
20	Administrator	1,897	2,080	96,159	46.23	20
21	Assistant Administrator	3,069	3,600	96,011	26.67	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	14,502	15,773	239,145	15.16	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	8,653	10,464	124,894	11.94	31
32	Other Health CaHealth Care Mgrs	12,378	14,729	399,806	27.14	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	466,229	520,104	\$ 7,732,369 *	\$ 14.87	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	monthly	\$ 30,797	L1, C3	35
36	Medical Director	monthly	5,833	L10, C3	36
37	Medical Records Consultant	monthly	1,920	L10, C3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	monthly	6,665	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify) Rabbi		29,509	L11, C3	46
47	Psychiatrist	monthly	2,700	L10, C3	47
48	Infectious Control	monthly	1,788	L10, C3	48
49	TOTAL (lines 35 - 48)		\$ 79,212		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	3,179	\$ 210,745	L10, C3	50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)	3,179	\$ 210,745		53

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description		Amount	Description	Amount
Wexler, Barbara	Administrator	0	\$ 96,743	Workers' Compensation Insurance	\$	104,021	IDPH License Fee	\$ 100
LaCriox, Anna-Liisa	Asst Administrator	0	52,739	Unemployment Compensation Insurance		64,095	Advertising: Employee Recruitment	8,087
Crasko, Sandra	Asst Administrator	0	44,321	FICA Taxes		597,293	Health Care Worker Background Check	
				Employee Health Insurance		1,225,841	(Indicate # of checks performed)	
				Employee Meals			LSN	13,804
				Illinois Municipal Retirement Fund (IMRF)*			Equipment Registration	35
				Employee Assistance Program		7,884	Various Publications	657
				Life Insurance		38,338	Marketing	4,333
TOTAL (agree to Schedule V, line 17, col. 1)							AJAS Dues	2,772
(List each licensed administrator separately.)							Village of Skokie	1,200
							Less: Public Relations Expense	()
B. Administrative - Other							Non-allowable advertising	(4,333)
							Yellow page advertising	()
							TOTAL (agree to Sch. V,	\$ 26,655
							line 20, col. 8)	
TOTAL (agree to Schedule V, line 17, col. 3)				TOTAL (agree to Schedule V,				
(Attach a copy of any management service agreement)				line 22, col.8)				
							G. Schedule of Travel and Seminar**	
C. Professional Services				E. Schedule of Non-Cash Compensation Paid			Description	Amount
Vendor/Payee	Type		Amount	Description	Line #	Amount		
Adecco Emp. Service	Temp Agency		\$ 5,012	n/a		\$	Out-of-State Travel	\$
Am.Ex. Tax & Bus. Svc	Business Svc		13,122					
Revere Healthcare	Billing Consult.		717					
Elizabeth Brzozowski	Business Svc		3,643				In-State Travel	
JFMC	Lobbying		10,791					
Arjo Inc.	Battery Pack Repair		456					
McGladrey	Audit Fees		7,000					
Jessup Group	Public Acct. & Consult.		85				Seminar Expense	8,244
LaSalle Bank N.A.	Bank Fees		10,730					
Dykema Gossett	Legal Fees		(3,755)					
McGladrey	Cost Report Preparation		5,000					
(from other worksheet)			(707)				Entertainment Expense	()
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL			(agree to Sch. V,	
(If total legal fees exceed \$2500 attach copy of invoices.)							line 24, col. 8)	\$ 8,244

* Attach copy of IMRF notifications

**See instructions.

Continuation of : XIX SUPPORT SCHEDULES - C. Professional Services

C. Professional Services

Vendor/Payee	Type	Amount
Jewish United Fund		\$ 4,914
Purchase Accruals		(5,621)
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed \$2500 attach copy of invoices.)		\$ (707)

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
1	Deferred Maintenance	Various	\$ 132,633	varies	\$ 7,139	\$ 6,877	\$ 5,640	\$ 5,211	\$ 4,186	\$	\$	\$	\$
2	Decorating Expense	2001	7,444	3	1,241	2,481	2,481	1,241					
3	Plumbing Expense	2001	5,524	3	921	1,841	1,841	921					
4	Air Conditioner Repair	2001	17,324	3	2,887	5,775	5,775	2,887					
5	Decorating Expense	2002	4,977	3		830	1,659	1,659	829	1,471			
6	Decorating Expense	2003	8,823	3			1,470	2,941	2,941	605			
7	Plumbing Expense	2003	3,630	3			605	1,210	1,210				
8	Deferred Maintenance	2004	22,491	3				3,749	7,497	7,497	3,748		
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 202,846		\$ 12,188	\$ 17,804	\$ 19,471	\$ 19,819	\$ 16,663	\$ 9,573	\$ 3,748	\$	\$

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. Life Services Network
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? n/a
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 107,199 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. _____
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 131,760
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? Yes For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 35,995
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? 0
d. Have vehicle usage logs been maintained? Yes
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ 0
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: McGladrey & Pullen The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. Will be sent under separate cover once
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? n/a
Attach invoices and a summary of services for all architect and appraisal fees.

Amount	Explanation
\$14,952	Patient adjustments refer to manual changes to bills for services provided but under-billed.

Home Delivered Meals are prepared in the Lieberman Geriatric Health Care Centre kitchen. Costs associated with this activity are transferred from the Lieberman cost center to the Home Delivered Meal cost center in the general ledger of Council for Jewish Elderly.

Expense Reconciliation from Cost Report to Financial Statements

Cost Report Total Cost	\$ 14,950,298
less depreciation	\$ (1,046,478)
plus debt service principal	\$ 250,000
less allocated interest	\$ (64,915)
less indirect costs	\$ (499,249)
Functional Statement Total	\$ 13,589,656
plus accrued vacation pay	\$ (17,346)
plus debt service	\$ (250,000)
add GAAP depreciation	\$ 1,424,083
per Financial Statements	\$ 14,746,393

Revenue Reconciliation: Cost Report to Income Statement

Cost Report & Functional Statement	\$ 14,398,485
add Special grant expenses not included	\$ 124,005
per Financial Statements	\$ 14,522,490